

Circuit City Stores, Inc. (DIP)  
Tax Matters

Bill Date: 12/09/09  
Bill Number: 1293307

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	11/01/09	3.50	REVIEW CLIENT AND IRS TAX DOCUMENTS (2.8); TELEPHONE CONFERENCE RE: BANKRUPTCY ISSUES (.7).
BREWSTER JJ	11/02/09	3.70	TELEPHONE CONFERENCE WITH IRS OFFICIAL RE: TAX ISSUES.
BREWSTER JJ	11/03/09	1.70	INTERNAL DISCUSSIONS RE: ALTERNATIVE STRATEGIES (1.1); TELEPHONE CONFERENCE WITH IRS OFFICIALS RE: TAX ISSUES (.6).
BREWSTER JJ	11/04/09	2.10	CONFER RE: PROCEDURAL NEXT STEPS ON TAX MATTER (.5); DRAFT SUMMARY OF PROCEDURAL RECOMMENDATIONS; (.3) TELEPHONE CONFERENCE WITH IRS OFFICIALS RE: TAX ISSUE; (.3) TELEPHONE CONFERENCE WITH J. MARCUM RE: SAME (1.0).
BREWSTER JJ	11/05/09	0.40	CONFER RE: TAX ISSUES.
BREWSTER JJ	11/06/09	4.30	(1.50) REVIEW CLIENT RESPONSE TO QUESTIONS AND SPREADSHEETS; (.3) CONFER RE: RECOMMENDATIONS TO CLIENT RE: TAX ISSUES; (.5) TELEPHONE CONFERENCE WITH J. MARCUM, M. MOSIER AND J. MCDONALD RE: RECOMMENDATIONS RE: TAX ISSUES, CONSENT LETTER FROM IRS AND IRS PROCEDURES; (1.0) REVIEW DRAFT SUMMARY OF PROPER INTERPRETATION OF PROVISION'S CONSENT LETTER FROM IRS; (1.0) REVIEW PENDING TAX LEGISLATION AND DRAFT SUMMARY RE: SAME.
BREWSTER JJ	11/09/09	1.70	(.4) REVIEW CLIENT SPREADSHEETS; (1.0) CALL WITH J. MCDONALD RE: TAX ISSUES; (.3) FOLLOW-UP DISCUSSIONS RE: TAX RESEARCH.
BREWSTER JJ	11/10/09	4.10	(.5) TELEPHONE CONFERENCE WITH IRS OFFICIALS REGARDING IRS POSITION ON TAX ISSUES AND AUTHORITIES RELIED UPON; (1.1) REVIEW TAX AUTHORITIES; (1.0) REVIEW OUTSTANDING POSSIBLE LIABILITIES IS IRS PREVAILS; (1.5) TELEPHONE CONFERENCE WITH J. MCDONALD.
BREWSTER JJ	11/11/09	4.50	(.8) DRAFT SUMMARY OF TAX ISSUES AND ALTERNATIVE PROCEDURAL STRATEGIES; (.2) CONFER RE: TAX ISSUES; (.4) TELEPHONE CONFERENCE WITH H. SINGLETON FROM E&Y RE: TAX ISSUES; (.4) CONFER RE: PROCEDURAL STRATEGIES; (.5) CONFERENCE WITH BANKRUPTCY LAWYERS RE: TAX PROCEDURAL ALTERNATIVES; (1.2) REVISE SUMMARY OF TAX STRATEGIES; (.2) TELEPHONE CONFERENCE RE: TAX ISSUES; (.8) REVIEW TAX ISSUES IN PREPARATION FOR MEETING WITH IRS.

Party	Date	Time	Description
BREWSTER JJ	11/12/09	1.00	TELEPHONE CONFERENCE WITH J. MCDONALD RE: TAX ISSUES AND PROCEDURES.
BREWSTER JJ	11/13/09	7.40	(1.0) SUMMARIZE POSSIBLE PROCEDURAL ALTERNATIVES FOR RESOLVING TAX ISSUES; (.5) TELEPHONE CONFERENCE WITH IRS RE: NEXT WEEK'S MEETING ON TAX ISSUES (1.5) TELEPHONE CONFERENCE WITH J. MARCUM, M. MOSIER AND J. MCDONALD RE: STRATEGY FOR RESOLVING TAX ISSUES; (.5) TELEPHONE CONFERENCE WITH H. SINGLETON AND E&Y RE: IRS PROCEDURES; (.5) TELEPHONE CONFERENCE WITH J. MCDONALD RE: SPREADSHEET SHOWING TAX LIABILITIES FOR PAST YEARS; (2.0) REVIEW PRESENTATION MATERIALS FOR MEETING WITH IRS; (.4) TELEPHONE CONFERENCE WITH J. MCDONALD RE: AGENDA AND ATTENDEES TO REPRESENT COMPANY AT IRS MEETING; (1.0) REVIEW TAX AUTHORITIES CITED BY IRS.
BREWSTER JJ	11/15/09	6.00	(3.0) REVIEW PRESENTATION MATERIALS FOR MEETING WITH IRS; (1.0) REVIEW TAX AUTHORITIES RELIED UPON; (.5) PREPARE CHART SHOWING COMPARISON TO AUTHORITIES; (1.5) TELEPHONE CONFERENCES WITH BANKRUPTCY AND TAX LAWYERS TO DISCUSS STRATEGIES.
BREWSTER JJ	11/16/09	4.00	CONFER RE: TAX ISSUES (.6); REVIEW AND PREPARE FOR MEETING WITH IRS (2.4); FINALIZE PRESENTATION MATERIALS (1.0).
BREWSTER JJ	11/17/09	10.00	PREPARE FOR MEETING WITH IRS (3.2); FINALIZE PRESENTATION MATERIALS (2.1); REVIEW TAX AUTHORITIES (1.5); PRE-MEETING WITH CLIENT TO GO OVER PRESENTATION MATERIALS AND POSSIBLE QUESTIONS (1.5); MEETING WITH IRS (1.0); POST MEETING CONFERENCE TO DISCUSS NEXT STEPS (.7).
BREWSTER JJ	11/19/09	1.00	FOLLOW-UP AFTER MEETING RE: SUBMISSIONS DUE TO IRS OUTLINE ON TAX ISSUES ADDRESSED AT IRS MEETING.
BREWSTER JJ	11/20/09	1.50	REVIEW REQUEST FOR EXTENSION TO FILE SUPPLEMENTAL SUBMISSION TO IRS (1.0); REVIEW DRAFT SUBMISSION TO IRS (.2); CONFER RE: SAME (.3).
BREWSTER JJ	11/23/09	0.30	REVIEW DRAFT IRS SUBMISSION.
BREWSTER JJ	11/24/09	4.50	(1.0) REVISE SUBMISSION TO IRS; (1.0) TELEPHONE CONFERENCE WITH KPMG; (1.5) REVIEW KPMG SUBMISSION; (1.0) DRAFT ADDITIONAL ARGUMENT IN SUBMISSION TO IRS.
BREWSTER JJ	11/25/09	2.20	(1.8) REVISE SUBMISSION TO IRS; (.4) CONFERENCE RE: STRATEGY FOR DEALING WITH IRS.
BREWSTER JJ	11/26/09	1.50	REVIEW TAX AUTHORITIES CITED IN KPMG'S SUBMISSION.

BREWSTER JJ	11/27/09	0.50	DRAFT COMMENTS RE: TAX ISSUES IN KPMG SUBMISSION.
BREWSTER JJ	11/28/09	0.50	REVIEW COMMENTS RE: KPMG SUBMISSION.
BREWSTER JJ	11/30/09	5.50	(3.0)REVISE SKADDEN SUBMISSION TO IRS ON INCOME CHARACTERIZATION; (2.5) REVIEW AND REVISE KPMG'S SUBMISSION.

**71.90**

DICKERSON CL	11/02/09	0.80	CONFERENCE CALL RE TAX ISSUES.
DICKERSON CL	11/05/09	1.80	PREPARE FOR/ATTEND CALL RE CANADIAN TAX ISSUES.
DICKERSON CL	11/10/09	1.30	CONTINUED ATTENTION TO ANALYSIS OF CANADIAN TAX ISSUES (.4); DISCUSSIONS RE SAME (.9).
DICKERSON CL	11/11/09	0.40	CONFERENCE CALL RE STATUS OF TAX REFUND AND IMPACT OF NEW LEGISLATION.
DICKERSON CL	11/12/09	0.50	DISCUSSIONS RE STATUS OF TAX ISSUES.
DICKERSON CL	11/15/09	0.80	CONFERENCE CALL RE TAX ISSUES.

**5.60**

GALARDI GM	11/01/09	1.40	CALL RE: TAX REFUND AND OTHER ISSUES.
GALARDI GM	11/02/09	0.80	FOLLOW-UP RE: TAX ISSUES WITH COMPANY.
GALARDI GM	11/03/09	0.40	FOLLOW-UP CALL RE: TAX REFUND ISSUE.
GALARDI GM	11/04/09	0.60	FOLLOW-UP RE: OPEN TAX REFUND AND OTHER ISSUES.
GALARDI GM	11/10/09	0.10	REVIEW EMAIL RE: TAX LEGISLATION (.1).
GALARDI GM	11/13/09	1.20	CALL RE: NOL AND REFUND STRATEGY (.4); FOLLOW-UP RE: SAME (.2); CALL RE: CANADIAN DIVIDEND AND EXCISE TAX ISSUES (.6); FOLLOW-UP WITH COMMITTEE RE: SAME (.2).
GALARDI GM	11/14/09	0.70	CALLS AND EMAILS RE: REFUND AND NOLS (.7).
GALARDI GM	11/15/09	1.20	CALL WITH COMMITTEE AND ITS ADVISERS RE: CANADIAN TAX ISSUES (.8); CALL WITH J. MARCUM AND OTHERS RE: REFUND AND NOL STRATEGY (.4).
GALARDI GM	11/16/09	0.40	REVIEW EMAILS AND HAVE CALL RE: TAX REFUND AND NOL ISSUES.
GALARDI GM	11/18/09	0.30	EMAILS AND CALL RE: TAX MEETINGS AND STRATEGY (.3).
GALARDI GM	11/19/09	0.80	CALL WITH COMMITTEE AND TAX CONSULTANTS RE: CANADIAN TAX ISSUES (.8).
GALARDI GM	11/23/09	0.70	REVIEW AND SEND EMAILS RE: REVENUE RULING (.4); REVIEW REVENUE RULING REQUEST (.3).

**8.60**

GOLDBERG, JR. FT	11/01/09	1.10	REVIEW DRAFT TALKING POINTS AND PREP FOR CLIENT CALL RE REFUND CLAIM AND PENDING IRS TAM REQUEST.
GOLDBERG, JR. FT	11/02/09	1.30	REV. E-MAILS AND INTERNAL CALLS RE REFUND CLAIMS AND PENDING TAM REQUEST.
GOLDBERG, JR. FT	11/03/09	1.00	REVIEW ISSUES AND APPROACH TO IRS MTG.
GOLDBERG, JR. FT	11/04/09	1.00	REVIEW CASES AND WRITE-UPS RE REFUND CLAIM AND PENDING TAM REQUEST (.3); ANALYZE STRENGTH OF POSITION (.7).
GOLDBERG, JR. FT	11/05/09	1.70	INTERNAL PREP (.3); CALL WITH CLIENT AND FOLLOW UP RE CLAIM FOR REFUND AND PENDING TAM REQUEST (1.0); IMPACT OF NOL LEGISLATION (.4).
GOLDBERG, JR. FT	11/06/09	1.50	PREP AND CLIENT CALL RE FACTUAL QUESTIONS, STATUS OF REFUND CLAIM AND APPROACH TO IRS RE TAM; FOLLOW-UP.
GOLDBERG, JR. FT	11/13/09	1.10	PREP FOR MEETING WITH IRS RE ADVERSE CONF ON TAM REQUEST.
GOLDBERG, JR. FT	11/15/09	1.70	PREP CALL AND REVIEW DRAFT SLIDES (.4); CALL WITH CLIENT RE STATUS OF NOL CARRYBACK AND IRS REFUND CLAIM (.5); PREP FOR IRS MEETING (.4).
GOLDBERG, JR. FT	11/16/09	1.60	REV SLIDES (.2); PREP FOR ADVERSE CONFERENCE MEETING WITH IRS RE TAM REQUEST AND REFUND CLAIM (1.4).
GOLDBERG, JR. FT	11/17/09	8.00	PREP, PRE-MITG W/ CLIENT (6.1); IRS ADVERSE CONFERENCE RE TAM AND REFUND CLAIM (.9); FOLLOW-UP MEETING WITH CLIENT (1.0).
GOLDBERG, JR. FT	11/18/09	1.10	WORK ON NOL ISSUES (.5); FOLLOW-UP RE IRS MEETING (.6).
GOLDBERG, JR. FT	11/19/09	1.10	REV COMMUNICATIONS AND ISSUES RE NOL AND REFUND CLAIM.
GOLDBERG, JR. FT	11/22/09	0.20	FOLLOW-UP RE IRS SUBMISSION, ADVERSE CONF RE TAM.
GOLDBERG, JR. FT	11/24/09	0.40	WORK ON FOLLOW-UP SUBMISSION TO IRS RE TAM REQUEST.

**22.80**

LEDUC A	11/01/09	6.40	REVIEW APPEALS STRATEGY, TECHNICAL ADVICE CONFERENCE STRATEGY (3.8); ANALYSIS OF LEGAL ISSUES UNDERLYING CLAIMS (2.6).
LEDUC A	11/02/09	5.50	REVIEW APPEALS STRATEGY.
LEDUC A	11/05/09	1.00	ANALYSIS OF NOL CARRYBACK LEGISLATION IMPACT.
LEDUC A	11/09/09	1.80	REVIEW APPEALS STRATEGY AND REFUND CLAIM INTERACTION.
LEDUC A	11/10/09	1.00	REVIEW APPEALS STRATEGY.

LEDUC A	11/11/09	1.10	REVIEW PREPARATION FOR IRS CONFERENCE.
LEDUC A	11/16/09	1.00	TAX PLANNING FOR TAM.
LEDUC A	11/17/09	0.70	PLANNING FOR CONFERENCE OF RIGHT.
LEDUC A	11/20/09	1.50	REVIEW NOLD CARRYBACK MECHANICS, CALCULATION.
LEDUC A	11/24/09	0.80	REVIEW NOL CARRYBACK MECHANICS.
		<b>20.80</b>	
LEVY DF	11/01/09	2.30	CONFERENCE CALL REGARDING TAX REFUND ISSUES, ADMIN CLAIMS ISSUES, AND RELATED ISSUES. (1.4) ANALYSIS OF PRIOR CIRCUIT CITY AND IRS AGREEMENTS AND CORRESPONDENCE REGARDING CHANGE IN METHOD OF ACCOUNTING. (0.9).
LEVY DF	11/02/09	3.20	CONFERENCE CALL WITH CIRCUIT CITY TEAM REGARDING IRS REFUND ISSUES. (1.3) CONFERENCE REGARDING IRS STRATEGY. (0.4) ANALYSIS OF REFUND RELATED DOCUMENTS. (0.7) ATTENTIONTO CANADIAN TAX ISSUES AND CONFERENCE REGARDING SAME. (0.4) DRAFT LIQUIDATING TRUST AGREEMENT. (0.4).
LEVY DF	11/04/09	0.80	DRAFT BK DOCUMENTS (0.4) CONFERENCE REGARDING CANADIAN RESTRUCTURING ISSUES. (0.4).
LEVY DF	11/05/09	2.40	CONFERENCE CALL REGARDING CANADIAN STRUCTURING ISSUES AND US TAX IMPACT. (1.2) DEVELOP CANADIAN STRUCTURES AND ANALYSIS OF CANADIAN-US TREATY ISSUES. (0.8) CONFERENCE REGARDING LIQUIDATING TRUST ISSUES AND DRAFT LIQUIDATING TRUST AGREEMENT. (0.4).
LEVY DF	11/06/09	1.70	DRAFT BK RELATED AGREEMENTS. (0.6) CONFERENCE WITH PWC TEAM REGARDING CANADIAN STRUCTURING ISSUES. (0.4) ANALYSIS OF US-CANADA TREATY ISSUES AND IMPACT OF CANADIAN RESTRUCTURING ON US TAX. (0.7).
LEVY DF	11/09/09	2.00	CONFERENCE CALL REGARDING CANADIAN STRUCTURING AND TREATY ISSUES. (0.6) CONFERENCE CALL AND DEVELOP STRATEGY REGARDING RECENTLY ENACTED NOL CARRYBACK PROVISION AND ITS IMPACT ON REFUND CLAIM. (1.1) ANALYSIS OF NOL ISSUES. (0.3).
LEVY DF	11/10/09	1.10	DRAFT TRANSACTION DOCUMENTS (0.4) CONFERENCE REGARDING CANADIAN TREATY, RESTRUCTURING, AND RELATED ISSUES, INCLUDING IMPACT OF SALINAS PURCHASE ON TREATY VERIFICATION. (0.7).
LEVY DF	11/11/09	1.20	CONFERENCE REGARDING NOL, REFUND AND IRS STRATEGY ISSUES. (0.6) CONFERENCE REGARDING NOL USAGE, CANADIAN AND RELATED ISSUES. (0.6).

LEVY DF	11/12/09	0.90	ANALYSIS OF TAX IMPACT OF CANADIAN RESTRUCTURING ALTERNATIVES. (0.3) CONFERENCE WITH ERNEST & YOUNG AND PWC TEAMS REGARDING CANADIAN CASH FLOW AND STRUCTURING ISSUES. (0.6).
LEVY DF	11/13/09	0.80	CONFERENCE WITH CANADIAN TEAM REGARDING NOLS AND RELATED ISSUES. ATTENTION TO AMALGAMATION ISSUES.
LEVY DF	11/18/09	3.20	RESEARCH REGARDING 382 ISSUES AND NOL CARRYBACK ISSUES UNDER NEW LEGISLATION. (1.6) DRAFT MEMO REGARDING IRS POSITION ON COD AND NOL ISSUES, INCLUDING TIMING OF ATTRIBUTE REDUCTION. (1.2) CONFERENCE REGARDING NOL ISSUES. (0.4).
LEVY DF	11/19/09	3.90	CONFERENCE CALLS REGARDING NOL CARRYBACK AND REFUND ISSUES. (1.3) ANALYSIS OF 382 ISSUE REGARDING CARRYBACK. (1.2) DRAFT MEMO AND TALKING POINTS REGARDING REFUND AND NOL CARRYBACK. (1.4).
LEVY DF	11/20/09	3.10	CONFERENCE CALLS REGARDING NOL CARRYBACK PROCEDURES, NOL ALLOCATION RULES BETWEEN PRE-SALINAS AND POST-SALINAS TIME PERIODS AND REFUND ISSUES. (0.8) ANALYSIS OF EY OWNERSHIP MODEL, SALINAS RELATED ISSUES, NOL TIMING AND ALLOCATION ISSUES, AND 382 ISSUES RELEVANT TO THE NOL CARRYBACK TO 2004/2005. (1.6) DRAFT MEMO AND TALKING POINTS REGARDING REFUND AND NOL CARRYBACK. (0.7).
LEVY DF	11/23/09	3.50	ANALYSIS OF 2008 AND 2009 NOL ALLOCATION, CALCULATION AND CARRYBACK ISSUES. (1.3) REVIEW IRS CORRESPONDENCE. (0.8) ANALYSIS OF SALINAS TIMING ISSUES AND IMPACT ON COD TIMING AND ATTRIBUTE REDUCTION ANALYSIS. (0.6) CONFERENCE CALL WITH CIRCUIT CITY AND ERNST & YOUNG TEAMS REGARDING STRATEGY FOR IRS MEETING, ARGUMENTS REGARDING 108 AND 382, AND RELATED ISSUES REGARDING THE NOL CARRYBACK AND REFUND PROCEDURES. (0.8).
LEVY DF	11/24/09	0.40	CONFERENCE REGARDING NOL CARRYBACK ISSUES AND INTERPLAY WITH SALINAS.
LEVY DF	11/25/09	1.70	CONFERENCE REGARDING AND ATTENTION TO NOL CARRYBACK ISSUE, NOL CALCULATION, SALINAS MODELING, NOL ALLOCATION, AND RELATED ISSUES.
LEVY DF	11/30/09	1.10	CONFERENCE WITH CANADIAN TEAM REGARDING ITN RULING, CANADIAN STRUCTURING, AND RELATED ISSUES. (0.4) ATTENTION TO SALINAS SELL DOWN AND IMPACT ON NOLS. (0.4) DRAFT LIQUIDATING TRUST AGREEMENT. (0.3).

33.30



<b>Total Partner</b>		<b>163.00</b>	
SCHNEIDER DA	11/02/09	2.70	REVIEW OF AUTHORITIES DISCUSSING SALES FACTORS, LEASEHOLD IMPROVEMENTS.
SCHNEIDER DA	11/09/09	1.80	CONFERENCES REGARDING TREATMENT OF LOSSES ARISING FROM SALES OF GROUND-LEASED PROPERTIES AS ORDINARY (.6); REVIEW RESEARCH ON THIS ISSUE (1.2).
SCHNEIDER DA	11/10/09	7.30	VARIOUS INTERNAL CONFERENCES AND RESEARCH REGARDING CHARACTER OF LOSSES WITH RESPECT TO GROUND-OWNED SALES.
SCHNEIDER DA	11/11/09	1.20	CONFERENCES REGARDING CLAIM FOR REFUND.
SCHNEIDER DA	11/13/09	9.10	TELEPHONE CONFERENCE (.9); DRAFT POWER POINT PRESENTATION FOR IRS CONFERENCE OF RIGHT (7.1); PREPARE FOR CONFERENCE (1.1).
SCHNEIDER DA	11/14/09	0.30	TELEPHONE CONFERENCE REGARDING IRS CONFERENCE OF RIGHT.
SCHNEIDER DA	11/15/09	0.50	REVIEW REVISED POWER POINT PRESENTATION FOR IRS CONFERENCE OF RIGHT.
SCHNEIDER DA	11/16/09	8.40	REVISE POWER POINT PRESENTATION FOR IRS CONFERENCE.
SCHNEIDER DA	11/17/09	9.80	PREPARATION FOR MEETING WITH IRS.
SCHNEIDER DA	11/18/09	2.70	DRAFT POST-CONFERENCE SUBMISSION ON CHARACTER OF LOSS ISSUE.
SCHNEIDER DA	11/19/09	3.20	DRAFT POST CONFERENCE SUBMISSION ON LOSS CHARACTER ISSUE.
SCHNEIDER DA	11/20/09	5.20	DRAFT POST CONFERENCE SUBMISSION ON LOSS CHARACTER ISSUE.
SCHNEIDER DA	11/21/09	1.20	DRAFT POST CONFERENCE SUBMISSION ON LOSS CHARACTER ISSUE.
SCHNEIDER DA	11/22/09	3.20	DRAFT POST CONFERENCE SUBMISSION ON LOSS CHARACTER ISSUE.
SCHNEIDER DA	11/23/09	2.80	DRAFT POST CONFERENCE SUBMISSION ON LOSS CHARACTER ISSUE.
SCHNEIDER DA	11/24/09	5.10	REVISE DRAFT POST CONFERENCE SUBMISSION MEMO.
SCHNEIDER DA	11/25/09	0.30	REVIEW DRAFT POST CONFERENCE SUBMISSION MEMO.
SCHNEIDER DA	11/30/09	7.00	REVISE DRAFT POST CONFERENCE SUBMISSION MEMO.
		<b>71.80</b>	
<b>Total Counsel</b>		<b>71.80</b>	
FREDERICKS IS	11/02/09	1.60	PARTICIPATE IN UPDATE CALL WITH CLIENT RE: INCOME TAX REFUND (1.6).

FREDERICKS IS	11/04/09	2.40	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH OSLER AND PWC RE: CANADIAN TAX ISSUE (2.4).
FREDERICKS IS	11/05/09	3.40	PARTICIPATE IN MULTIPLE CONFERENCE CALLS RE: CANADIAN TAX ISSUES AND DISTRIBUTION OF PROCEEDS (3.4).
FREDERICKS IS	11/06/09	1.70	PARTICIPATE IN CONFERENCE CALL RE: POTENTIAL TAX REFUND (1.7).
FREDERICKS IS	11/11/09	0.60	PARTICIPATE IN INTERNAL TAX CALL (.6).
FREDERICKS IS	11/15/09	0.80	PARTICIPATE IN CONFERENCE CALL W/ CANADIAN PROFESSIONALS AND COMMITTEE PROFESSIONALS RE: CANADIAN TAX ISSUES (.8).
FREDERICKS IS	11/18/09	0.70	MULTIPLE CORRESPONDENCE RE: NOL AND RELATED ISSUES (.7).
FREDERICKS IS	11/19/09	1.60	PREPARE FOR AND PARTICIPATE IN CALL WITH COMMITTEE COUNSEL AND DEBTORS' CANADIAN COUNSEL AND TAX ADVISORS RE: DISTRIBUTION ISSUES AND FOLLOW-UP CALL RE: SAME (1.6).
		<b>12.80</b>	
MARSTON JP	11/01/09	4.10	PARTICIPATE IN CONFERENCE CALL REGARDING TAX ISSUES.
MARSTON JP	11/02/09	5.20	PARTICIPATE IN MEETINGS REGARDING TAX ISSUES.
MARSTON JP	11/04/09	1.10	PERFORM RESEARCH REGARDING TAX ISSUES.
MARSTON JP	11/05/09	6.80	PERFORM RESEARCH REGARDING TAX ISSUES.
MARSTON JP	11/06/09	2.10	PERFORM RESEARCH REGARDING TAX ISSUES (1.0); DISCUSS SAME WITH OTHERS (.1).
MARSTON JP	11/09/09	4.90	PARTICIPATE IN MEETING REGARDING TAX ISSUES (2.5); DRAFT PRESENTATION REGARDING TAX ISSUES (2.4).
MARSTON JP	11/10/09	3.30	WORK ON PRESENTATION DISCUSS CASE WITH OTHERS.
MARSTON JP	11/15/09	2.70	WORK ON PRESENTATION REGARDING TAX ISSUES.
MARSTON JP	11/16/09	3.50	PREPARE FOR PRESENTATION REGARDING TAX ISSUES.
MARSTON JP	11/17/09	4.70	PREPARE FOR PRESENTATION REGARDING TAX ISSUES.
MARSTON JP	11/19/09	5.60	WORK ON DRAFT SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	11/20/09	4.70	WORK ON DRAFT SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	11/21/09	1.20	WORK ON DRAFT SUBMISSION REGARDING TAX ISSUES.



MARSTON JP	11/22/09	1.30	WORK ON DRAFT SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	11/23/09	3.40	WORK ON SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	11/24/09	6.80	WORK ON SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	11/25/09	2.30	WORK ON SUBMISSION REGARDING TAX ISSUES.
MARSTON JP	11/30/09	7.20	WORK ON SUBMISSION REGARDING TAX ISSUES (5.1); PARTICIPATE IN MEETINGS AND CONFERENCE CALLS REGARDING SAME (2.1).
		<b>70.90</b>	
<b>Total Associate</b>		<b>83.70</b>	
ROBISON D	11/02/09	3.80	CALLS WITH CLIENT REGARDING ACCOUNTING METHODS.
ROBISON D	11/10/09	1.20	CALLS TO DISCUSS NOL FIVE YEAR CARRY BACK AND IMPACT OF EXAM IN AFFECTED YEARS.
ROBISON D	11/11/09	4.20	CALLS REGARDING POSSIBLE IMPACTS OF VARIOUS APPROACHES TO NOL C/B AND ACCOUNTING METHIODS CLAIMS (2.0); WORK REGARDING MEMO REGARDING SAME (2.2).
ROBISON D	11/13/09	5.50	CALLS TO DISCUSS PENDING CLIAMS, PENDING NOL AND TENTATIVE C/B'S AND ACCOUNTING METHOODS MEETING TUIESDAY.
ROBISON D	11/15/09	0.70	CONFERENCE CALL WITH CLIENT TO DISCUSS EXAM MEETING ON PROCESSING NOL AND C/B.
ROBISON D	11/16/09	4.10	PREPARE FOR CALL WITH SERVICE TO REVIEW STEPS NEEDED TO ADDRESS CONCERNS RAISED.
ROBISON D	11/18/09	3.50	DISCUSSIONS REGARDING THE ANALYSIS OF COD AND CHANGE OF OWNERSHIP ISSUES.
ROBISON D	11/19/09	3.70	REVIEW AND ANALYSIS OF MATERIALS PROVIDED BY CLIENT AND E&Y ON COD AND CHANGE OF OWNERSHIP.
ROBISON D	11/23/09	2.40	REVIEW MATERIALS AND PREPARE FOR MEETING WITH SERVICE.
ROBISON D	11/30/09	2.70	REVIEWED AND COMMENTED ON DRAFT SUBMISSION AND DISUSSED ISSUES WITH H SINGLETON FROM E&Y.
		<b>31.80</b>	
<b>Total Client Specialist</b>		<b>31.80</b>	
<b>TOTAL TIME</b>		<b><u>350.30</u></b>	

Circuit City Stores, Inc. (DIP)  
Utilities

Bill Date: 12/09/09  
Bill Number: 1293307

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	11/02/09	3.70	REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING CITY OF KINGSPORT UTILITY PAYMENT REQUEST (.1); DRAFT REPLY TO L. LANDRY REGARDING CITY OF KINGSPORT UTILITY PAYMENT REQUEST (.1); REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING SAN ANTONIO WATER PAYMENT REQUEST (.1); REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY PAYMENT REQUEST (.1); DRAFT CORRESPONDENCE TO M. RAND REGARDING UTILITY PAYMENT REQUESTS (.2); DRAFT CORRESPONDENCE TO M. MARKOVETZ REGARDING UTILITY PAYMENT REQUESTS (.2); TELEPHONE CALL WITH CITY OF OCALA REGARDING UTILITY PAYMENT REQUEST (.2); REVIEW CORRESPONDENCE FROM L. CRIMI REGARDING BANK ACCOUNT INFORMATION FOR OCALA (.1); DRAFT RESPONSE TO L. CRIMI REGARDING BANK ACCOUNT INFORMATION FOR OCALA (.1); REVIEW UTILITY BLOCKED PAYMENT REQUESTS BASED ON ACCOUNT INFORMATION PROVIDED BY BANK OF AMERICAN (2.2); TELEPHONE CALL WITH COUNSEL FOR PUERTO RICO ELECTRIC POWER AUTHORITY (.1); TELEPHONE CALL WITH IAN HORST REGARDING UTILITY PAYMENT REQUESTS (.2).
BAKER SK	11/03/09	0.50	REVIEW CORRESPONDENCE FROM L. CRIMI REGARDING CITY OF OCALA UTILITIES (.1); REVIEW JACKSONVILLE ELECTRIC AUTHORITY'S REQUEST FOR PAYMENT FROM UTILITY BLOCKED ACCOUNT (.4).
BAKER SK	11/04/09	0.60	TELEPHONE CALL WITH K. SHOCKLEZ OF CHESAPEAKE UTILITIES REGARDING UTILITY PAYMENT REQUEST (.2); DRAFT CORRESPONDENCE TO K. SHOCKLEZ OF CHESAPEAKE UTILITIES REGARDING UTILITY PAYMENT REQUEST (.3); REVIEW CORRESPONDENCE FROM K. MILLER REGARDING UTILITY PAYMENT REQUESTS (.1).
BAKER SK	11/05/09	0.90	CONFERENCE CALL REGARDING UTILITY ADMINISTRATIVE PAYMENT REQUEST (.3); TELEPHONE CALL; WITH K. BRADSHAW REGARDING WIRE TRANSFERS (.2); TELEPHONE CALL WITH B. MULLINS REGARDING OKALOOSA COUNTY WATER AND SEWER (.2); TELEPHONE CALL WITH EMILY OF SOUTH CENTRAL POWER COMPANY (.2).
BAKER SK	11/06/09	0.30	CONFERENCE CALL WITH CIRCUIT CITY WINDDOWN TEAM REGARDING UTILITIES (.3).

BAKER SK	11/09/09	0.70	REVIEW EMAIL FROM M. RAND REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY (.2); DRAFT CORRESPONDENCE TO L. LANDRY REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY (.1); TELEPHONE CALL WITH REPRESENTATIVE OF TIBERON FINANCIAL REGARDING OZARK ELECTRIC COOPERATIVE (.2); TELEPHONE CALL WITH E. DOLAN REGARDING CITY OF SPOKANE PAYMENT REQUEST (.2).
BAKER SK	11/11/09	1.40	REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING CITY OF SPOKANE (.1); REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING PUERTO RICO ELECTRIC POWER AUTHORITY (.1); REVISE UTILITY BLOCKED ACCOUNT STATUS REPORT (1.2).
BAKER SK	11/12/09	0.30	REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING CHESAPEAKE UTILITIES (.1); DRAFT CORRESPONDENCE TO L. LANDRY REGARDING TURNOVER OF BLOCKED ACCOUNTS FUNDS (.2).
BAKER SK	11/13/09	0.90	REVIEW CORRESPONDENCE FROM L. LANDRY REGARDING RETURN OF UTILITY BLOCKED ACCOUNT FUNDS (.1); DRAFT REPLY TO L. LANDRY REGARDING RETURN OF UTILITY BLOCKED ACCOUNT FUNDS (.1); REVIEW CORRESPONDENCE FROM K. DIMOCK REGARDING RETURN OF UTILITY BLOCKED ACCOUNT FUNDS (.1); DRAFT CORRESPONDENCE TO K. BRADSHAW REGARDING RETURN OF UTILITY BLOCKED ACCOUNT FUNDS (.1); REVIEW CORRESPONDENCE REGARDING CENTERPOINT ENERGY OF MINNESOTA (.1); REVIEW CORRESPONDENCE REGARDING JACKSON ENERGY AUTHORITY ACCOUNTS (.2); REVIEW CORRESPONDENCE FROM GEORGIA POWER REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE PUGET SOUND ENERGY REGARDING UTILITY CHARGES (.1).
BAKER SK	11/16/09	0.80	REVIEW CORRESPONDENCE FROM AMERICAN WATER REGARDING UTILITY CHARGES (.1); REVIEW CORRESPONDENCE REGARDING CITY OF JONESBORO UTILITY CHARGES (.1); REVIEW CORRESPONDENCE REGARDING COLUMBIA GAS OF VIRGINIA UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING BUCKS COUNTY WATER AND SEWER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CENTRAL ARKANSAS WATER UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF YUMA UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM DTE ENERGY REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING SEMCO ENERGY ACCOUNTS (.1).
BAKER SK	11/17/09	0.20	TELEPHONE CALL WITH K. BRADSHAW REGARDING UTILITY ACCOUNT RECONNECTION (.2).

BAKER SK	11/18/09	2.30	REVIEW UTILITY ACCOUNT PAYMENT REQUESTS REGARDING ACCOUNTS (2.3).
BAKER SK	11/23/09	0.90	REVIEW CORRESPONDENCE REGARDING TAUNTON MUNICIPAL LIGHTING PLANT ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING ORANGE AND ROCKLAND UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CITY OF NORTON SHORES UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING UNITED WATER NEW JERSEY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING HAMPTON ROADS UTILITIES ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM CITY OF TAMPA REGARDING FINAL UTILITY BILLING (.1); REVIEW CORRESPONDENCE FROM CITY OF WINSTON SALEM REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM CITY OF MONTCLAIR REGARDING FINAL UTILITY BILLINGS (.1)P; REVIEW CORRESPONDENCE FROM TOWN OF GARY REGARDING UTILITY ACCOUNTS (.1).
BAKER SK	11/24/09	0.10	REVIEW CORRESPONDENCE FORM K. MUELLER REGARDING RETURN OF PROGRESS ENERGY DEPOSIT (.1).
BAKER SK	11/30/09	2.90	REVIEW CORRESPONDENCE FROM CITY OF BLOOMINGTON, IL REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM DENVER WATER REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM CALIFORNIA AMERICAN WATER REGARDING WATER ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM GEORGIA POWER REGARDING UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM K. HALL REGARDING CITY OF LIVERMORE UTILITY ACCOUNTS (.1); TELEPHONE CALL WITH S.BOKHARI REGARDING EQUITY (.2); TELEPHONE CALL WITH REPRESENTATIVE OF TCS FINANCIAL REGARDING COMED ACCOUNTS (.2); REVIEW CORRESPONDENCE FROM VALENCIA WATER REGARDING UTILITY ACCOUNTS(.1); RESEARCH LEASE REJECTION AND UTILITY ISSUES FOR LOCATION 3179 (.9); REVIEW CORRESPONDENCE FROM TOWN OF GARY REGARDING UTILITY SERVICES (.1); REVIEW CORRESPONDENCE REGARDING CITY WATER AND LIGHT ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING CHEYENNE LIGHT FUEL AND POWER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING KANSAS CITY POWER ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING PUGET SOUND ENERGY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING HAMPTON ROADS UTILITY BILLING SERVICE ACCOUNTS (.1); REVIEW CORRESPONDENCE FROM BUCKS COUNTY WATER AND SEWER AUTHORITY (.1); REVIEW CORRESPONDENCE REGARDING TOWN OF NORTH HAVEN UTILITY ACCOUNTS (.1); REVIEW CORRESPONDENCE REGARDING FIRE LINE SERVICE AT LOCATION 3170 (.2).

16.50  
Total Associate 16.50  
TOTAL TIME 16.50  
  
CLIENT TOTAL 1,351.10